

SPA FEB UI 2024

MOJAKOE

Modul Jawaban Koeliah

Akuntansi Biaya

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Problem 1: Cost Classification

Consider the following costs incurred during the current year

1. Cost of “to-go” bags requested by customers who could not finish their meals in the restaurant
2. Depreciation of marketing division building of McLaren
3. Plant electricity cost of Uniqlo
4. Steel cost incurred by Toyota
5. Delivery cost on customer shipments of King Koil bed
6. Sales commissions paid to the sales force of Apple
7. Microchip cost incurred by Lenovo
8. Wages of assembly line personnel of Tesla
9. Salary for CEO of Mojakoe.id
10. Cleaning supplies used every night for a factory

Required:

Prepare an answer sheet with column heading as shown below:

No	Items	Classification		Cost Behavior		For Product Cost		
		Product Cost	Period Cost	Variable	Fixed	Direct Material	Direct Labor	Overhead

Evaluate each of the preceding cost items and determine whether the cost is a product cost or period cost, a variable or fixed cost, and for the product cost only, whether the cost is a direct material, direct labor, or overhead

Problem 2

Snoopy Corp. manufactured 200.000 units in 2024 and has the following data account balances

For Spesific Date	
Direct Materials Inventory, December 31, 2024	420,000
Finished Goods Inventory, December 31, 2024	2,410,000
Work-in-process Inventory, January 1, 2024	192,000
Work-in-process Inventory, December 31, 2024	121,000

Direct Materials Inventory, January 1, 2024	670,000
Finished Goods Inventory, January 1, 2024	1,280,000

For Year 2024	
Direct manufacturing labor	4,218,000
Indirect manufacturing labor	530,000
Leasing costs-plant	672,000
Depreciation-equipment	450,000
Property taxes-equipment	70,000
Fire insurance-equipment	30,000
Purchases of direct materials	6,346,000
Sales revenue	25,300,000
Sales salaries	1,042,000
Advertising, distribution, and administration cost	960,000
Miscellaneous plant overhead	3,000
Plant supplies used	12,000
Plant utilities	32,000

Required:

- Prepare a supporting schedule of cost of goods manufactured for the year ended December 31, 2024
- Prepare an income statement for the year ended December 31, 2024

Problem 3: Job Costing

The Hufflepuff Boutique produces customized dress and one of the department is a quality control department. Hufflepuff Boutique uses a normal-costing system with two direct-cost categories (direct materials and direct manufacturing labor) and manufacturing overhead cost pools (the quality control department overhead allocated to jobs based on actual direct manufacturing labor costs). Hufflepuff Boutique allocates overhead to work in process at a rate of Rp2.3 per direct manufacturing labor dollar. The following data reflect activity for 2024:

Cost Incurred	
Purchases of direct materials on cash	170,000
Direct manufacturing labor cost	133,000
Indirect labor	72,100
Lease on equipment	4,000
Maintenance - sewing machine on cash	19,330
Miscellaneous factory overhead	3,270
Rent for factory building	140,000
Travel and meeting expense	82,700
Sales commissions	53,000

Inventories		
	January 1, 2024	December 31, 2024
Direct Materials	17,800	25,000
Work in Process	13,250	28,000
Finished Goods	72,000	19,730

Required:

1. Prepare an overview diagram of Hufflepuff Boutique's job costing system
2. Prepare the necessary journal entries to record all the transactions for 2024 (note: use COGS method to write off the over/underallocated MOH)

Problem 4: Job Costing

Milano, Inc. implements a job-order costing system and applies overhead costs to jobs based on the value of direct materials used in production (*not raw materials purchased*). At the beginning of the year, the company estimated a total of \$1,500,000 of manufacturing overhead costs with an estimated value of direct material used of \$1,000,000. The company provides the following data at the end of the year:

Purchase of raw materials		\$810,000
Direct labor cost		\$100,000
Manufacturing overhead cost:		
Indirect labor	\$270,500	
Property taxes	\$68,000	
Depreciation of Machine	\$210,000	
Maintenance	\$95,000	
Insurance	\$6,000	
Rent, building	\$100,000	

In addition, following is the inventory data of Milano, Inc. for the year:

	Beginning	Ending
Raw Materials	\$20,000	\$70,000
Work in Process	\$110,000	\$50,000
Finished Goods	\$280,500	\$400,000

Required:

1. Compute the predetermined overhead rate for the year.
2. Compute the amount of underapplied/overapplied overhead for the year.
3. Prepare a schedule of the cost of goods manufactured for the year. Assume all raw materials are used in production as direct materials.

4. Compute the unadjusted cost of goods sold for the year. (Do not include any underapplied or overapplied overhead in your cost of goods sold figure).
5. Job 215 was started and completed during the year. What price would have been charged to the customer if the job required \$10,500 of direct materials and \$3,500 of direct labor cost and the company priced its jobs at 5% above the job's cost according to the accounting system?
6. Direct materials made up \$24,000 of the \$70,000 ending Work in Process inventory balance. Supply the information missing below:

Direct materials	\$24,000
Direct labor	?
Manufacturing overhead	_____?
Work in process inventory	\$70,000

Problem 5: Accounting for Spoilage, Rework, and Scrap

Madrid, Inc., manufactures electrical equipment parts from specifications received from customers. Job 101 was for 1,000 parts to be used in a specially designed electrical complex. The following costs were determined for each part:

Direct Materials	\$117
Direct Labor	\$100
Manufacturing Overhead	\$83
Total	\$300

At the final inspection, Madrid discovered that 33 parts did not meet the exacting specifications established by the customer. An examination that 18 parts were beyond repair and should be sold as spoiled goods for \$75 each. The remaining 15 parts, though defective, could be reconditioned as first-quality units by the addition of \$1,650 for material, \$1,500 for labor, and \$1,200 for manufacturing overhead. Madrid also found some scrap material in this production process valued at \$685. This scrap is attributable to job 101.

Required:

Prepare the journal entries to record the following:

1. The spoilage of the 18 parts, which are considered as unavoidable spoilage specific to job 101.
2. The correction of the 15 defective parts, with the additional cost to the specific job.
3. The sale of the spoilage parts for \$75 each.
4. Suppose the scrap generated is returned to the storeroom for future use, and a journal entry is made to record the scrap. A month later, the scrap is reused as direct material on a subsequent job.

Problem 6: Job Costing

Backburner Company produces shirts and has the following information regarding Job 003 in June 2023:

Total units started for production	120
Good units	100
Spoiled units	20

The spoiled units are considered to be normal spoilage. Costs are assigned at the inspection point, \$150 per unit. Spoiled pieces may be disposed at \$70 per unit. The spoiled goods must be inventoried appropriately when the normal spoilage is detected.

Required:

1. Calculate the normal spoilage rate
2. Assume that the company produces customized shirts for client A and there is a defect. It occurs naturally and cannot be avoided. Prepare the journal entries.
3. Prepare the journal entries if:
 - a. The spoilage is common to all jobs
 - b. The spoilage is considered to be abnormal spoilage
4. Assume that there is defect when produce customized shirts for client A but it can be fixed by reworking. The shirts can be reworked for a cost of \$115 unit. Prepare the journal entries.
5. Assume the cost is same like number 4. Prepare the journal entries if:
 - a. The rework is common to all jobs
 - b. The rework is considered to be abnormal rework
6. Assume that the company produces scrap with a total sales value of \$35. Prepare the journal entries if:

- The value of scrap is immaterial, and scrap is recognized at the time of sale on cash.
- The value of scrap is material, is related to a specific job, and is recognized at the time of sale on account.
- The value of scrap is material, is common to all jobs, and is recognized at the time of sale.
- The value of scrap is material, and scrap is recognized as inventory at the time of production and is recorded at its net realizable value.

Problem 7: Process Costing

Pompompurin Company produces paper in two departments: Coating Department and Pulping Department and uses process costing system. In Coating Department, conversion cost is added evenly throughout the production process, while direct materials is added according to the design. In Pulping Department, additional materials are added at the end of the process. In both departments, conversion costs are incurred uniformly throughout the process. As work is completed, it is transferred out. Coating Department uses Weighted Average method and Pulping Department uses the FIFO method for calculating its cost production report. No spoilage found either in Coating Department or Pulping Department. The data for July 2024 is as follows:

	Physical Units		Direct Materials		Conversion Cost	
	Coating	Pulping	Coating	Pulping	Coating	Pulping
Work in Process, Beg. Inventory*	10,000	12,000	\$60,000	\$82,000	\$55,000	\$78,000
Started in Production	24,000	30,000				
Completed and transferred out during July	29,000	35,000				
Work in Process, End. Inventory**	14,000	18,000				
Total Cost added during July			\$72,800	\$86,000	\$102,000	\$114,000

*Degree of completion: direct materials, 80%; conversion costs, 30%

****Degree of completion: direct materials, 70%; conversion costs, 50%**

Required:

1. Provide the summary of the flow of physical units and the calculation of the output in equivalent units in Coating Department
2. Provide the summary of the flow of physical units and the calculation of the output in equivalent units in Pulping Department

Problem 8: Process Costing for Spoilage, and Equivalent Units

Consider the following data for November 2024 from Blue Manufacturing Company, which makes silk pennants and uses a process-costing system. All direct materials are added at the beginning of the process, and conversion costs are added evenly during the process. Spoilage is detected upon inspection at the completion of the process. Spoiled units are disposed of at zero net disposal value. Blue Manufacturing Company uses the weighted-average method of process costing.

Flow of Production	Physical Units	Direct Materials	Conversion Costs
Work in Process, Beginning (a)	2,000	2,846	2,220
Started in November 2024	?		
Good units completed and transferred out during November 2024	18,000		
Normal spoilage	200		
Abnormal spoilage	100		
Work in Process, Ending (b)	4,000		
Total costs added during November 2024		21,360	55,500

(a) Degree of Completion: Direct Materials, 100%; Conversion costs, 50%

(b) Degree of Completion: Direct Materials, 100%; Conversion costs, 30%

Required:

- a. Compute equivalent units for direct materials and conversion costs. Show physical units in the first column of your schedule.
- b. Summarize the **total costs to account for**; calculate the cost per equivalent unit for direct materials and conversion costs; and assign costs to units completed and transferred out (including normal spoilage), to abnormal spoilage, and to units in ending work-in-process inventory.